

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

APPLICATION FOR REFUND

Who Must File this Form. This form may be used to apply for a refund of most tax, fees or surcharges paid to the New Mexico Taxation and Revenue Department. To obtain a refund, you are generally required to complete this form or submit a letter with substantially the same information. If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return *and* you are filing an amended return, you do not need to attach an application for tax refund. A complete amended return is sufficient to support a valid claim for tax refund. Other exceptions to filing Form RPD-41071, *Application for Refund*, are listed in the instructions.

How to File this Form. A valid claim for refund requires all information requested on this form. You must enter the primary taxpayer's identification number required by the New Mexico form and indicated on the return or payment. "Basis for refund" means a brief statement of the facts and the law on which the claim is based. The basis for refund must explain why the overpayment was made. Do not merely enter the word "overpayment". Attach a letter of explanation if the space provided is insufficient. See *Other Required Attachments* in the instructions. This *Application for Refund* must be signed by the taxpayer or the taxpayer's authorized agent. An incomplete or inaccurate application may cause the Department to invalidate your refund claim and return the application to you without action.

To apply all or any part of your refund to another report period, liability or another tax or fee program, please state in detail the report period, liability or other tax or fee program to which you wish to apply the refund.

Name of business or taxpayer if requesting a refund of income tax		Taxpayer identification no. (CRS ID or SSN)
Mailing address		
City, state, ZIP code		
Contact name, if applicable	Phone number	

I hereby certify that the State of New Mexico was overpaid the sum of _____

dollars (\$ _____) in _____ taxes, for the period(s) _____ to _____
(type of tax)

Basis for refund: _____

Is an amended return submitted with this request?

Yes ☐ No ☐ Previously Mailed ☐ Not Required ☐

<i>I declare that the information reported on this form and any attached supplements are true and correct.</i>		
Signature of taxpayer or agent _____	Title _____	Date _____
Type or print name _____	Phone _____	E-mail address _____

**Return this form and attachments to the Taxation and Revenue Department,
P.O. Box 630, Santa Fe, New Mexico 87504-0630.**

Combined Report System Taxes (CRS), Personal Income Tax, Corporate Income and Franchise Tax, Oil and Gas Proceeds Withholding Tax, Enhanced 911 Surcharge, Telecommunication Relay Service Surcharge, Water Conservation Fee, and Workers' Compensation Fee.

1.	Routing number:	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>									Required: Will this refund go to or through an account located outside the territorial jurisdiction of the United States? If yes, you may not use this refund delivery option.			
2.	Account number:	<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td><td style="width: 12.5%;"></td> </tr> </table>												
3.	Type:	<input type="checkbox"/> Checking <input type="checkbox"/> Savings	4. Required:	<input type="checkbox"/> Yes <input type="checkbox"/> No										

I have analyzed the records of the Taxation and Revenue Department on _____, 20_____
and have verified the amount of tax overpayment. I hereby certify that a tax refund is due as claimed according to Section 7-1-26
NMSA 1978. The amount of overpayment is for the following taxes:

TAX PROGRAM	AMOUNT
1.	\$
2.	
3.	
Total interest to be refunded	
Total amount to be refunded	\$

Claim number
Serial number
Warrant number

Analysis of reason for overpayment: _____

Date requested

Documents supporting this refund are on file:	
I recommend refund:	
Initiated by	
Section supervisor	Date
Bureau chief	Date

GENERAL APPROVAL
_____ Secretary or Delegate
IF REQUIRED
_____ Attorney General's Office

STATE OF NEW MEXICO - TAXATION AND REVENUE DEPARTMENT

**APPLICATION FOR REFUND
INSTRUCTIONS**

- If you have any tax liability, the Taxation and Revenue Department may offset all or part of an allowed refund against such liability.
- If the Department denies your claim for refund in whole or in part, you may file a protest with the Department within 90 days of either mailing or delivery of the denial or file a lawsuit in Santa Fe District Court. If the Department does not take action on your claim within 120 days of receiving your claim, you may either refile it if you are within the three-year statute of limitation, or you may file a protest within 90 days from the expiration of the 120 days after you filed the claim with the Department. If no action has been taken on the refund claim within 210 days, the Department is statutorily prohibited from acting on a refund claim if the three-year statute of limitation has passed. For more information on your remedies, please request FYI-402 from your local district tax office or view it on-line at www.tax.newmexico.gov.

Other Required Attachments:

Amended Returns: If your refund is the result of overstating the tax, fees or surcharges due on a previously filed return, you must attach a fully completed *amended* report for each period affected. See the Note under "Exceptions to Filing Form RPD-41071" below. Only one *Application for Refund* is required per claim regardless of the number of periods amended. See the appropriate forms for instructions on filing an amended return.

To claim a refund of gross receipts tax because you did not claim an allowable deduction, you must attach the following, if applicable: 1) a copy of the nontaxable transaction certificate (NTTC) executed by the buyer so we can verify that the NTTC was properly executed in a timely manner; or 2) a copy of any other documentation necessary to support the deduction (for example, a farmer or rancher statement).

To claim a refund of gross receipts tax paid because of an exemption that you did not claim, you must attach documentation necessary to support the exemption (for example, invoices, contracts, etc.).

To claim a refund of an overpayment due to an offset by the Department, please attach a copy of the offset notice.

If you have questions regarding the documents that should be filed with an *Application for Refund* or an amended return, contact the Department using the contact information on the original return or the local district office listed below.

Exceptions to Filing Form RPD-41071, *Application for Refund*. If claiming a refund under certain tax, fee or surcharge programs you must use the program specific application for refund form and follow certain procedures which are applicable to those programs. If you are requesting a refund of oil and gas taxes other than the oil and gas proceeds withholding tax, use Form RPD-41136, *Application for Tax Refund - Oil and Gas*. If you are requesting a refund of vehicle-related or driver-related taxes or fees, use Form MVD-10208, *Request for Refund*. If requesting a refund of Tobacco Products Tax, use Form RPD-41318, *Application for Tobacco Products Tax Refund*. If requesting a refund of a spoiled or damaged cigarette stamp, use Form RPD-41211, *Application for Refund of Cigarette Tax*. All forms can be found on the Department's web site at www.tax.newmexico.gov. Click on "Forms and Publications", then select the applicable tax program.

NOTE: If your refund claim is the result of overstating the tax due on a previously filed income tax, estate tax or oil and gas tax return *and* you are filing an amended return, you do not need to attach an application for refund. A complete amended return is sufficient to support a valid claim for refund. Be sure to submit all supporting forms, schedules, and backup as requested by the instructions when filing an amended return.

Important Changes Affecting Direct Deposit

A direct deposit of your refund may not be made to a bank account located at a financial institution outside the territorial jurisdiction of the United States. In order to comply with new federal banking rules, anyone wishing to have your refund directly deposited into your account, you must answer an additional question when completing the Direct Deposit portion of your application for tax refund. If you do not answer the question, your refund will be mailed to you in the form of a paper check. If you answer the question incorrectly, your refund may be delayed, rejected or frozen by the National Automated Clearing House Association (NACHA) or the Office of Foreign Assets Control (OFAC). You will be asked whether the refund will go to, or through, an account located outside the territorial jurisdiction of the United States. You will be advised if the answer is "yes", you should not choose the Direct Deposit method of delivering your refund. Your options are to use a different bank account or to leave the Direct Deposit portion of the application blank and have a paper check mailed to the address on the taxpayer's records. A financial institution is located within the territorial jurisdiction of the United States if it is located within the United States; located on a United States military base, or located in American Samoa, Guam, the Northern Mariana Islands, Puerto Rico or the U.S. Virgin Islands.

Main switchboard (Santa Fe): (505) 827-0700

ALBUQUERQUE:

Taxation & Revenue Department
Bank of the West Building
5301 Central Ave., NE
P.O. Box 8485
Albuquerque, NM 87198-8485
Telephone: **(505) 841-6200**

FARMINGTON:

Taxation & Revenue Department
3501 E. Main Street, Suite N
P.O. Box 479
Farmington, NM 87499-0479
Telephone: **(505) 325-5049**

ROSWELL:

Taxation & Revenue Department
400 North Pennsylvania, Suite 200
P.O. Box 1557
Roswell, NM 88202-1557
Telephone: **(575) 624-6065**

SANTA FE:

Taxation & Revenue Department
1200 South St. Francis Drive
P.O. Box 5374
Santa Fe, NM 87502-5374
Telephone: **(505) 827-0951**

LAS CRUCES:

Taxation & Revenue Department
2540 S. El Paseo, Bldg. # 2
P.O. Box 607
Las Cruces, NM 88004-0607
Telephone: **(575) 524-6225**